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BERNARD BRESSLER  
(1928-2005)

February 6, 2007

## VIA ECF AND BY HAND

Honorable Dennis M. Cavanaugh, U.S.D.J.  
United States District Court  
District of New Jersey  
M.L. King Jr. Building & U.S. Courthouse  
50 Walnut Street  
Room 4040  
Newark, New Jersey 07102

**Re: Merrill Lynch Business Financial Services Inc.  
vs. Arthur Kupperman, et al.  
Civil Action No: 06-CIV-4802 (DMC)**

Dear Judge Cavanaugh:

I enclose a copy of a January 26, 2006 letter from the State of New Jersey, Department of the Treasury, Division of Taxation to Merrill Lynch Business Financial Services Inc. and attached Tax Clearance Certificate.

Respectfully,



George R. Hirsch

GRH\mc

BRESSLER, AMERY & ROSS, P.C.

Hon. Dennis M. Cavanaugh, U.S.D.J.

February 6, 2007

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Enc.

cc: A. Michael Covino, Esq. (via electronic mail)  
John M. August, Esq. (via electronic mail)  
Vincent F. Papalia, Esq. (via electronic mail)  
James A. Scarpone, Esq. (via electronic mail)  
Frederick B. Polak, Esq. (via electronic mail)  
John P. Gleason, Esq. (via electronic mail)



**State of New Jersey  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION**  
January 26, 2007

MERRILL LYNCH BUSINESS FINANCIAL SER  
222 N LASALLE ST 16TH FL  
CHICAGO IL 60601

RE: MERRILL LYNCH BUSINESS FINANCIAL SER  
TAXPAYER ID NO : B 133-399-559/000  
CASE NO : 33

Dear Taxpayer:

This is to advise that a Tax Clearance Certificate/Reinstatement Certification dated JANUARY 26TH, 2007, evidencing payment of all State taxes by the above named corporation to such date, to be used in FOR REAUTHORIZATION PURPOSES ONLY proceedings, has been delivered to the office of the Division of Revenue/Business Services.

Please contact the Annual Report Filing Section at (609) 292-9292 if necessary to finalize annual report obligations in this Reinstatement/Reauthorization matter.

**CERTIFICATION NOT VALID AFTER: MARCH 13TH, 2007**

If the corporation's charter is not reinstated within the ninety (90) day period, the corporation must then reapply to the Division of Taxation in order that a new certification be issued.

**NOTE: ALL RETURNS ARE SUBJECT TO FURTHER EXAMINATION AND AUDIT**

**IN REPLY REFER TO:**  
STUART JUNGER  
NJ DIVISION OF TAXATION  
CORP SERVICE AUDIT GRP  
P O BOX 277  
TRENTON NJ 08695-0277  
609-292-1896

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*New Jersey is an Equal Opportunity Employer*



State of New Jersey  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
January 26, 2007

Certificate No. B-054041-R  
Application No. SJ

Fee Paid \$25.00

**TAX CLEARANCE CERTIFICATE**

This is to certify that all State taxes, fees, penalties, and interest levied upon or assessed against:

MERRILL LYNCH BUSINESS FINANCIAL SER  
0100-8407-70  
FOR RAEAUTHORIZATION PURPOSES ONLY.

by the State of New Jersey, under Title 54 of the Revised Statutes and all acts amendatory thereof, or antecedent or supplementary thereto, have been paid or provided for.

This Certificate is VOID after 45 days from the date herein.

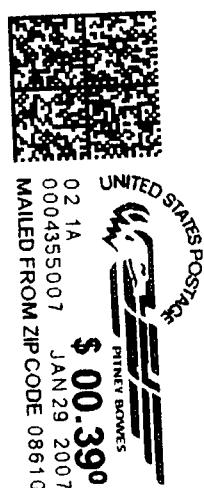
WITNESS my hand and official seal at Trenton,  
this 26TH day of JANUARY A.D. 2007

*Maureen Adams*

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Maureen Adams, Acting Director  
New Jersey Division of Taxation

EM-3  
STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO BOX 269  
TRENTON, NJ 08695-0269



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